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1. Enter "Amendment" filed 9/25/06.
2. Enter Advisory Action.
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Amendments to the Claims

The following listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims

1. (Currently Amended) A surgical needle which comprises:
a base portion having a root diameter; and
a tapered end portion extending from said base portion to a pointed end, the tapered end portion defining at least a first and second region, wherein the first region having an average taper ratio of approximately 2.76:1 and the second region having an average taper ratio of approximately 5.65:1.
2. (Original) The surgical needle according to claim 1 wherein the first region incorporates a length which is approximately 1/5 of the overall length of the tapered end portion.
3. (Currently Amended) A surgical needle, which comprises:
an elongated needle member including a base portion having a root diameter and a needle end portion extending to a needle tip, the needle end portion defining a non-linear tapered configuration and being devoid of edges, the needle end portion defining a first region adjacent the needle tip and a second region adjacent the first region, the first region having an average taper ratio less than about $44:1$ 3:1, the second region having an average taper ratio less than about $42:1$ 6:1.